Rs. 23·42 lakhs will have to be allocated among the three States of Andhra, Madras and Mysore on some agreed basis, as this has not been specifically provided for in the Andhra State Act, 1953.

The amount merged in the general balance of the Government was only Rs. 12·71 lakhs. Irrespective of the size of the receipts relating to the Hindu Religious and Charitable Endowments Department, the Government have to meet the entire expenditure on administration of the Department from 30th September 1951. In fact, the expenditure exceeds the receipts considerably as shown under :—

(1)	1951–52. (2)	1952–53. (3)	Budget Estimate 1954–55 (4)
	RS. IN LAKHS.	RS. IN LAKHS.	RS. IN LAKHS.
Receipts	1·78	7·15	4·00
Expenditure	4·39	10·29	6 12
Total deficit ..	—2·61	—3·14	—2·12

(As the accounts have not yet been closed, the figures for 1953–54 are not given.) The sum of Rs. 12·71 lakhs merged in the general balances will have to be set off against the excess expenditure for the present.

[*Note.*—An asterisk (*) at the commencement of a speech indicates revision by the Member.]

II.—ANNOUNCEMENT BY THE HON. THE CHAIRMAN *RE* NOMINATION OF SRI A. GAJAPATHY NAYAGAR TO BE ONE OF THE PANEL OF CHAIRMEN.

MR. CHAIRMAN :—" I have to announce to the House that, under rule 15 of the Madras Council Rules, I have nominated Sri A. Gajapathy Nayagar to be one of the Panel of Chairman for the sixth session of the Legislative Council under the Constitution in the place of Sri M. Satyanarayana resigned."

III.—GOVERNMENT BILL.

THE MADRAS GENERAL SALES TAX (DEFINITION OF TURNOVER AND VALIDATION OF ASSESSMENTS) BILL, 1954 (L.A. BILL NO. 19 OF 1954)—*cont.*

* SRI T. M. NARAYANASWAMY PILLAI :—" Mr. Chairman, Sir, with some reluctance I oppose this Bill which has been brought forward to define ' turnover ' and to validate certain assessments and collections. I have objections to both the objects of the Bill. The bringing in of this Bill has been necessitated by the recent judgment of the High Court. If the reasoning of the High Court is borne in mind, I am sure the Government would not have come forward with a Bill of this kind. The objections to follow the judgment of the High Court are said to be that there are a large number of cases in which assessments will have to be refunded and